

Financial Management Performance Indicators

PERFORMANCE METRICS COMPARISON OF

GOVERNMENT- WIDE RESULTS

TO

ENVIRONMENTAL PROTECTION AGENCY

THROUGH NOVEMBER 30, 2004

(Note: December 2004 EPA data is included. Government-wide December 2004 data is not available at this time.)

Financial Management Performance Indicators

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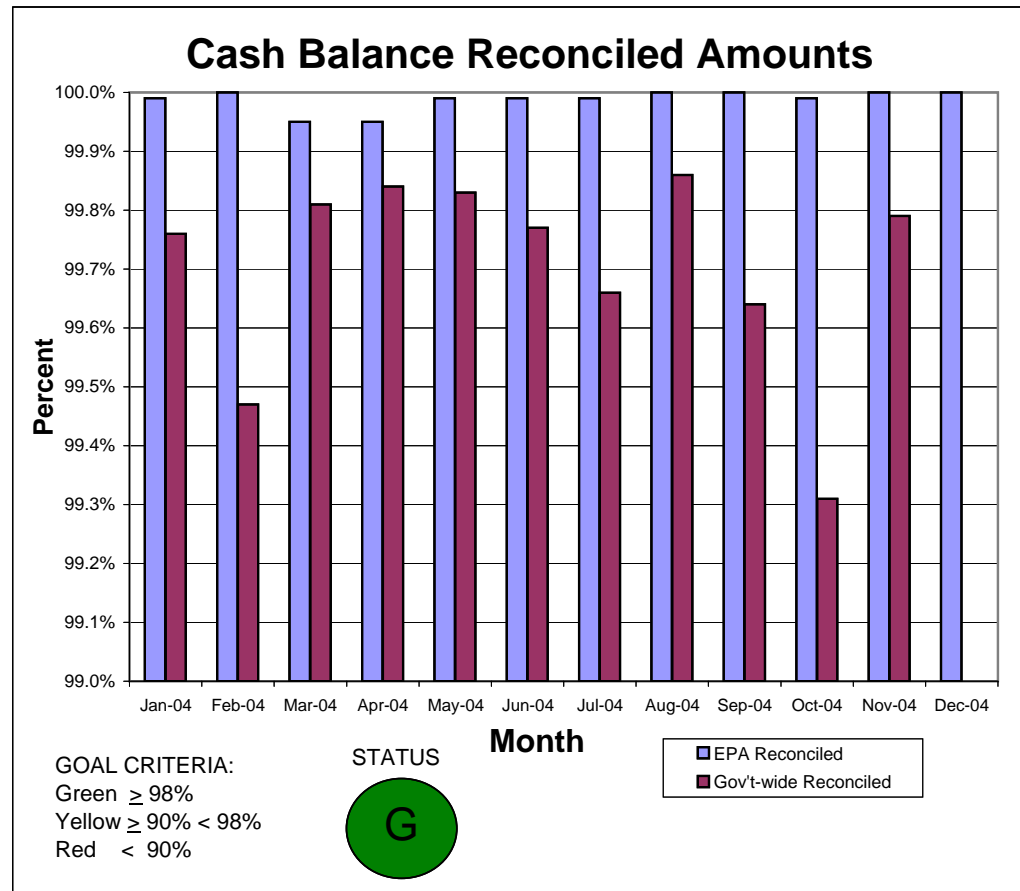
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Financial Management Performance Indicators December 2004

Indicator #1a - Cash Balance - Reconciled Amounts

Reconciled Accounts in Billions		
Month	EPA Reconciled	Gov't-wide Reconciled
Jan 04	9.5	1,939.7
Feb 04	9.0	2,264.6
Mar 04	15.4	1,990.1
Apr 04	14.8	1,985.9
May 04	14.3	1,847.0
Jun 04	13.6	1,561.6
Jul 04	13.2	1,443.8
Aug 04	12.6	1,099.4
Sep 04	12.0	854.1
Oct 04	13.7	2,109.0
Nov 04	12.8	2,092.2
Dec 04	16.9	

Unreconciled Accounts in Millions		
Month	EPA Unreconciled	Gov't-wide Unreconciled
Jan 04	0.5	4,600.0
Feb 04	0.8	12,000.0
Mar 04	7.1	3,800.0
Apr 04	7.9	3,100.0
May 04	0.8	3,100.0
Jun 04	0.8	3,700.0
Jul 04	0.2	5,000.0
Aug 04	0.2	1,500.0
Sep 04	0.0	3,100.0
Oct 04	0.8	14,800.0
Nov 04	0.0	4,500.0
Dec 04	0.0	



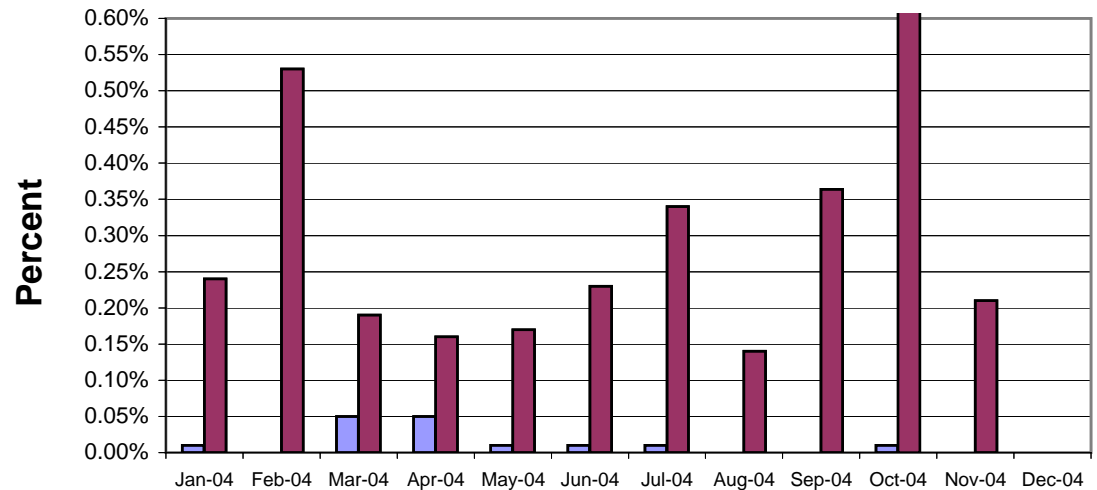
Definition: Treasury fund codes (including pending postings) in balance with Treasury; "Accounts" defined as Treasury Fund Symbols.

Observations: None

Financial Management Performance Indicators
December 2004
Indicator #1b - Cash Balance - Unreconciled Amounts

Percent of Unreconciled Accounts		
Month	EPA Unreconciled	Gov't-wide Unreconciled
Jan 04	0.01%	0.24%
Feb 04	0.00%	0.53%
Mar 04	0.05%	0.19%
Apr 04	0.05%	0.16%
May 04	0.01%	0.17%
Jun 04	0.01%	0.23%
Jul 04	0.01%	0.34%
Aug 04	0.00%	0.14%
Sep 04	0.00%	0.36%
Oct 04	0.01%	0.69%
Nov 04	0.00%	0.21%
Dec 04	0.00%	

Cash Balance Unreconciled Percent



GOAL CRITERIA:

Green $\leq 2\%$

Yellow $> 2\% \leq 10\%$

Red $> 10\%$

STATUS



Month

■ EPA Unreconciled
■ Gov't-wide Unreconciled

Definition: Treasury fund codes (including pending postings) in balance with Treasury; "Accounts" defined as Treasury Fund Symbols.

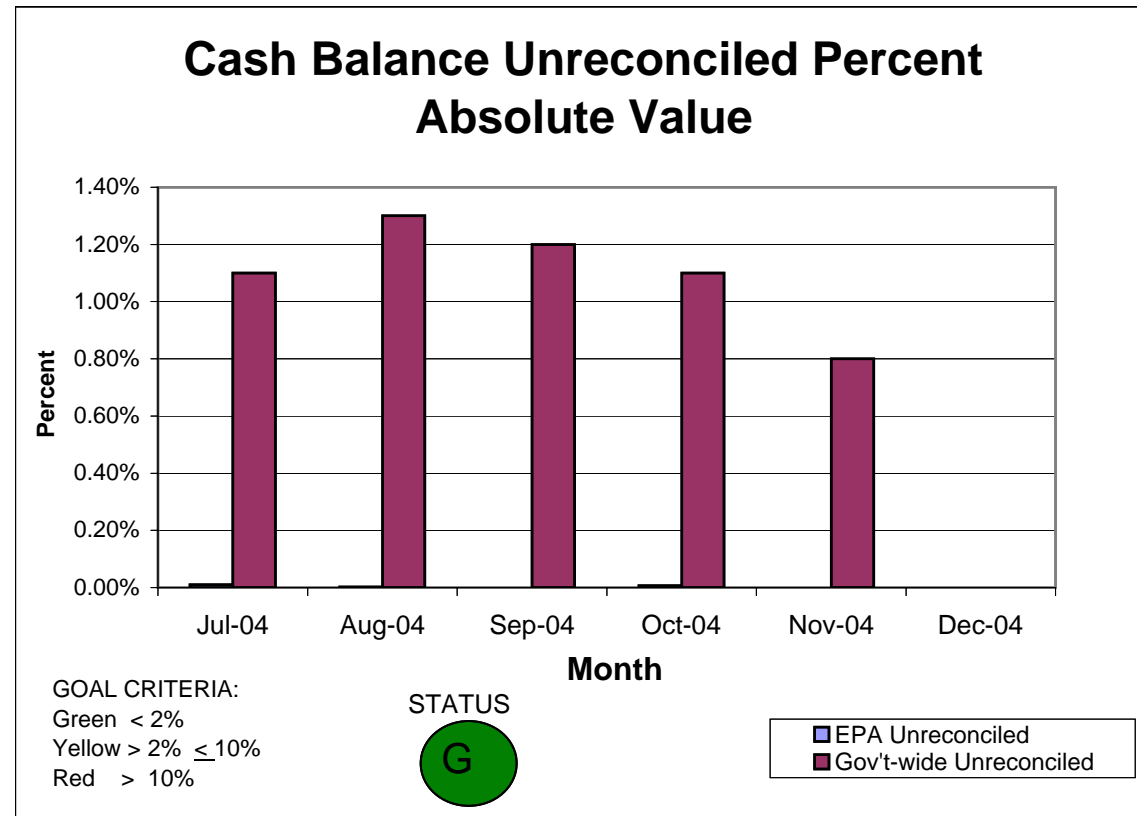
Observations: None

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Indicator #1c - Cash Balance -Unreconciled Absolute Value Percent

% Cash Unreconciled Absolute Value		
Month	EPA Unreconciled	Gov't-wide Unreconciled
Jul 04	0.010%	0.9%
Aug 04	0.002%	1.3%
Sep 04	0.000%	1.2%
Oct 04	0.000%	1.1%
Nov 04	0.000%	0.8%
Dec 04	0.000%	



Definition: Treasury fund codes (including pending postings) in balance with Treasury; "Accounts" defined as Treasury Fund Symbols.

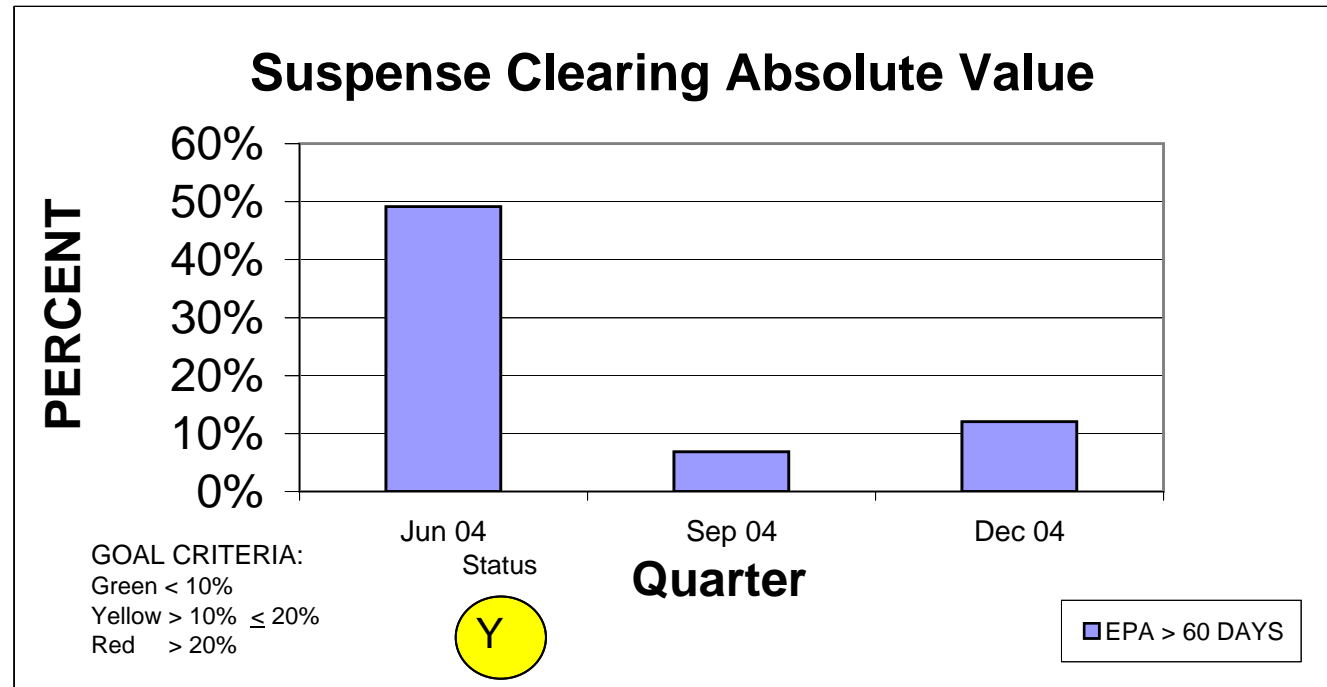
Observations: None

Financial Management Performance Indicators

December 2004

Indicator #2a - Suspense Clearing Absolute Value Greater Than 60 Days

Suspense Clearing in Millions		
Quarter	EPA > 60 Days	Gov't-wide > 60 Days
Jun 04	1.6	2,954.0
Sep 04	0.5	24,552.8
Nov 04	0.4	N/A
Dec 04	0.5	



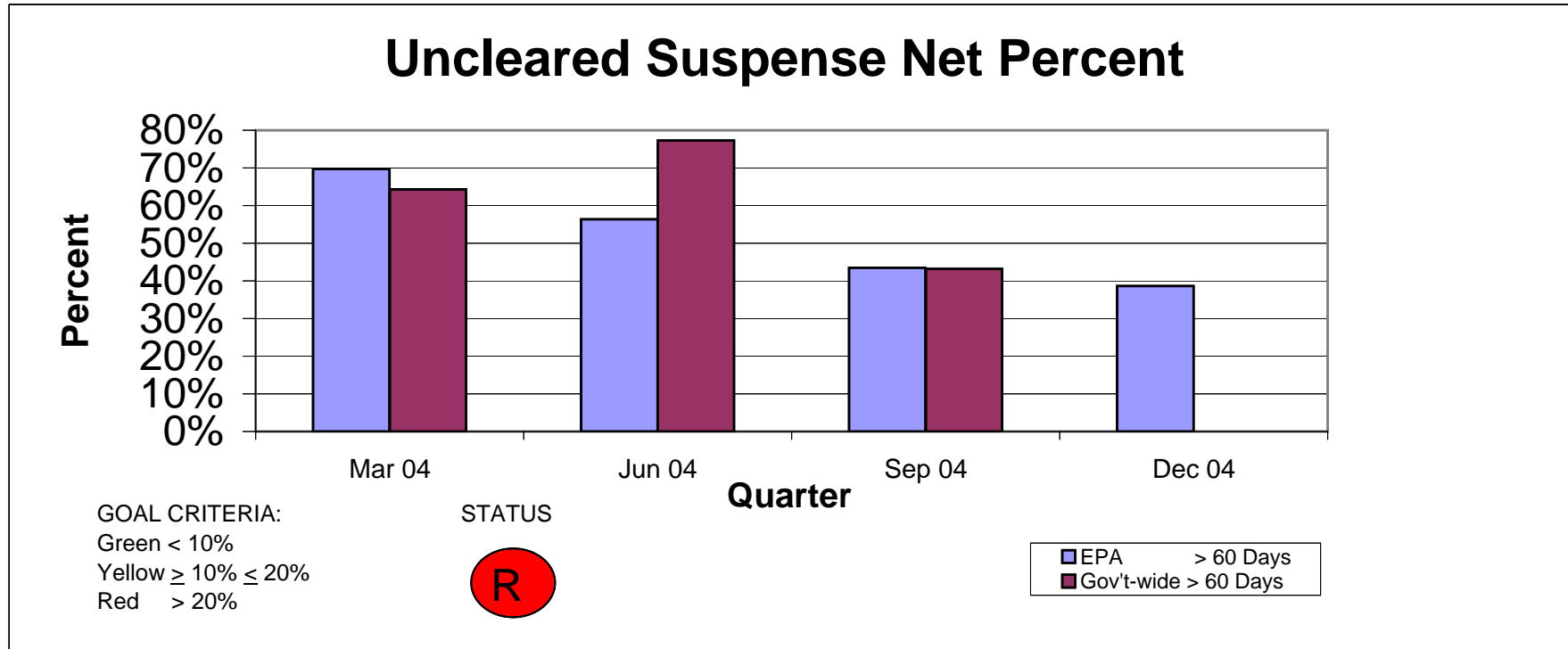
Definition: Timeliness of clearing and reconciling suspense accounts; Accounts are defined as transactions; Aging data reported at quarter end only.

Observations: Three SFOs accounted for 95.1% of the total Absolute Value in Suspense. SFO breakdown: WFC-Payroll 46.1% (\$253.9K, all prior year); Cincinnati 35.1% (\$193.6K, \$117K is prior year); and Region 1 13.7% (\$75.6K, \$74.9K is current year).

Financial Management Performance Indicators

December 2004

Indicator #2b - Suspense Clearing Net Greater Than 60 Days



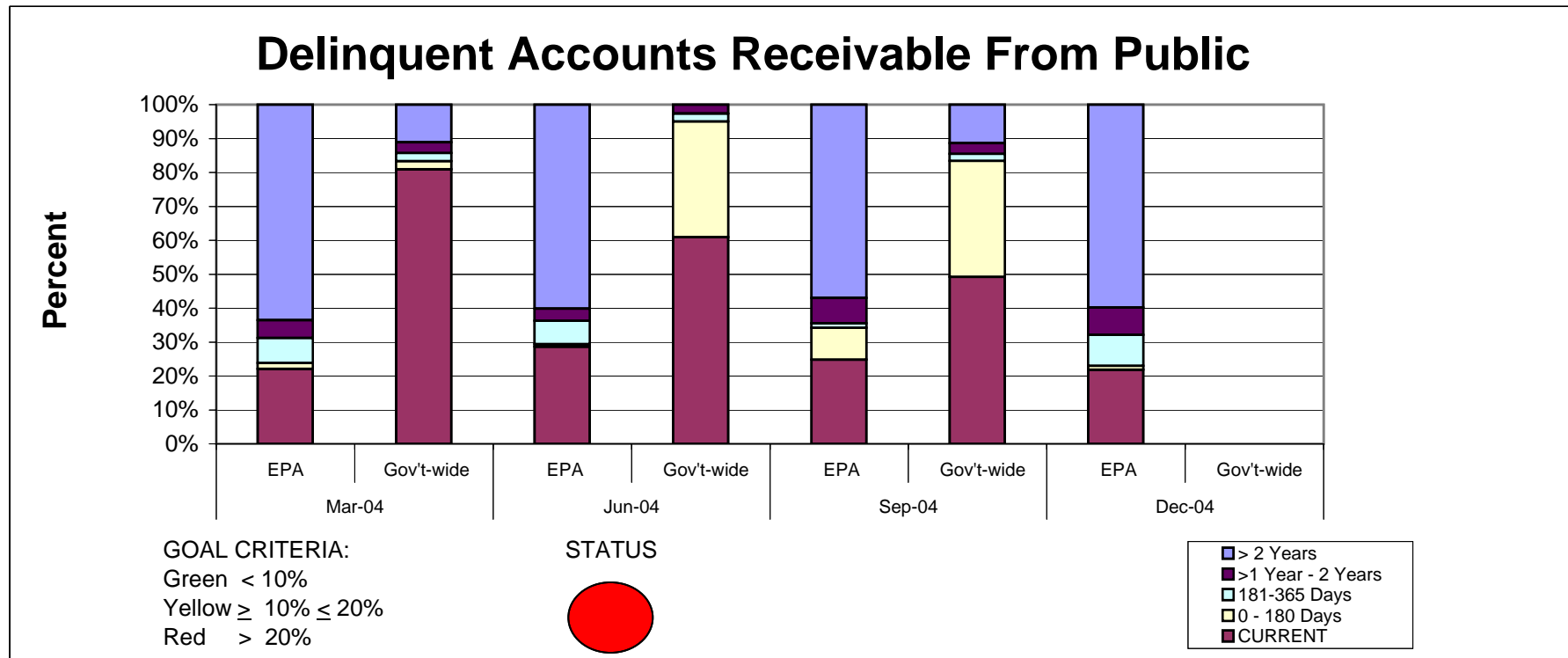
Definition: Timeliness of clearing and reconciling suspense accounts; Accounts are defined as transactions; Aging data reported at quarter end only.

Observations: Three SFOs accounted for 96.4% of the total Net Value in Suspense. SFO breakdown: WFC-Payroll 48.8% (\$252.2K all prior year); Cincinnati 33.3% (\$171.8K, \$117.4K prior year); and Region 1 14.3% (\$74.1K, .7K prior year).

Financial Management Performance Indicators

December 2004

Indicator #3a - Delinquent Accounts Receivable from Public



Definition: Source is Treasury Report on Receivables; Reported at quarter end only. Includes accounts receivable not eligible for referral to Treasury for collection.

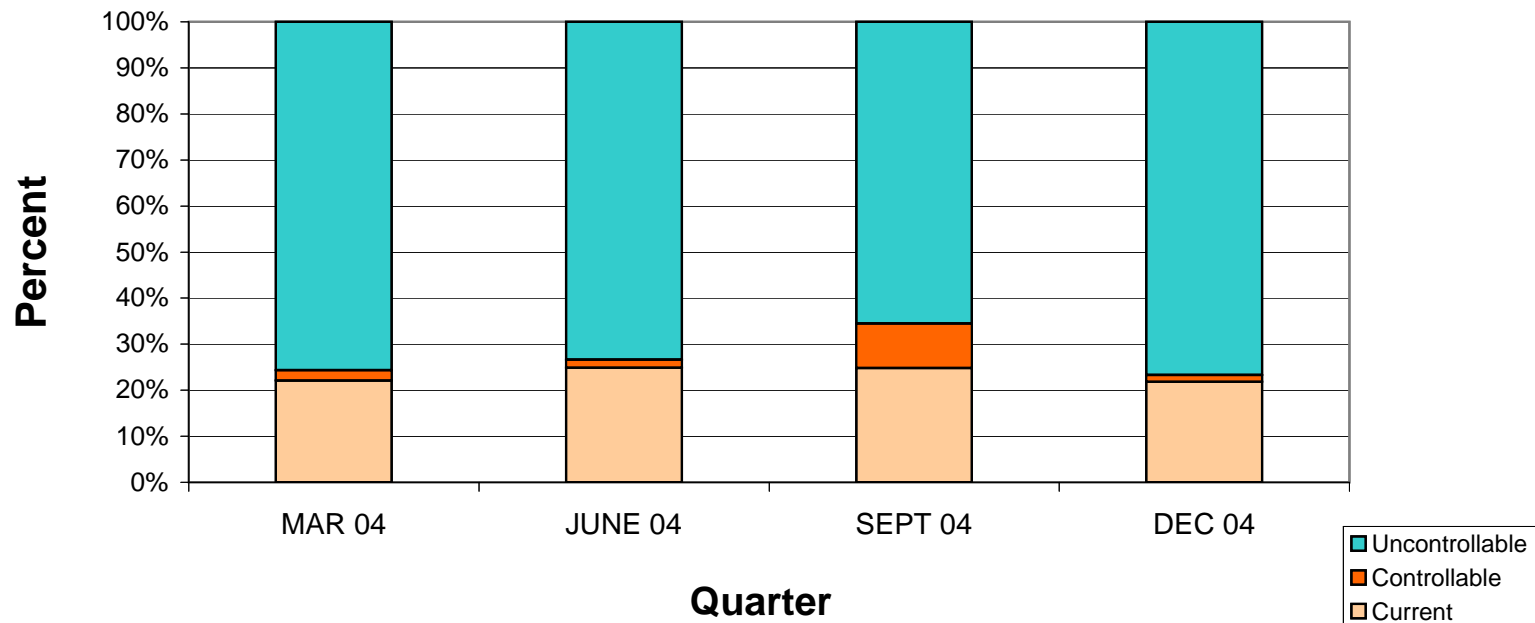
Observations: DELINQUENT RECEIVABLES > 180 Days: Of total \$859.5 M, \$858.3 M (99.9%) are uncontrollable. Uncontrollable Detail: \$708.3M (82.4%) are with DOJ for litigation; \$130.3M (15.2%) are in EPA Appeals Process; \$9.7M (1.1%) are in Bankruptcy; and we have transferred \$10.0 (1.2%) to Treasury for Cross Servicing. The Controllable Receivables > 180 Days is \$1.2M, or 0.1% of the total. Total delinquency over 180 days old in December 2004 constitute 77% of total receivables

Financial Management Performance Indicators

December 2004

Indicator #3b - Controllable vs. Uncontrollable Accounts Receivable from Public

ACCOUNTS RECEIVABLE FROM THE PUBLIC CONTROLLABLE AND UNCONTROLLABLE

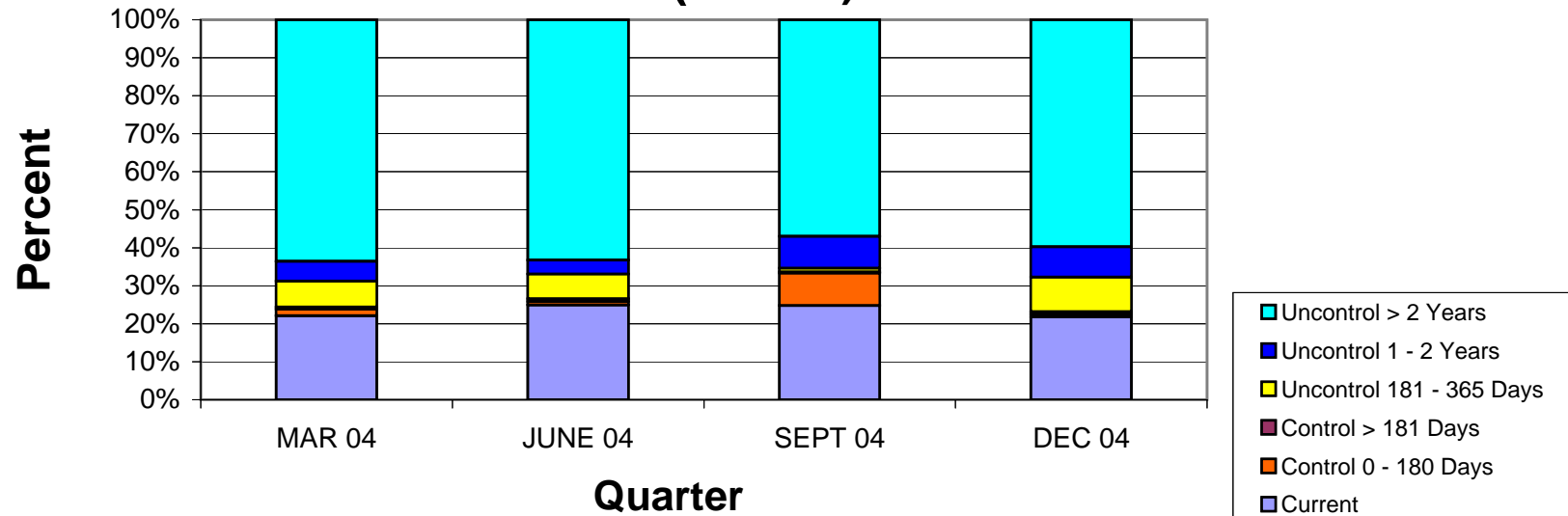


Financial Management Performance Indicators

December 2004

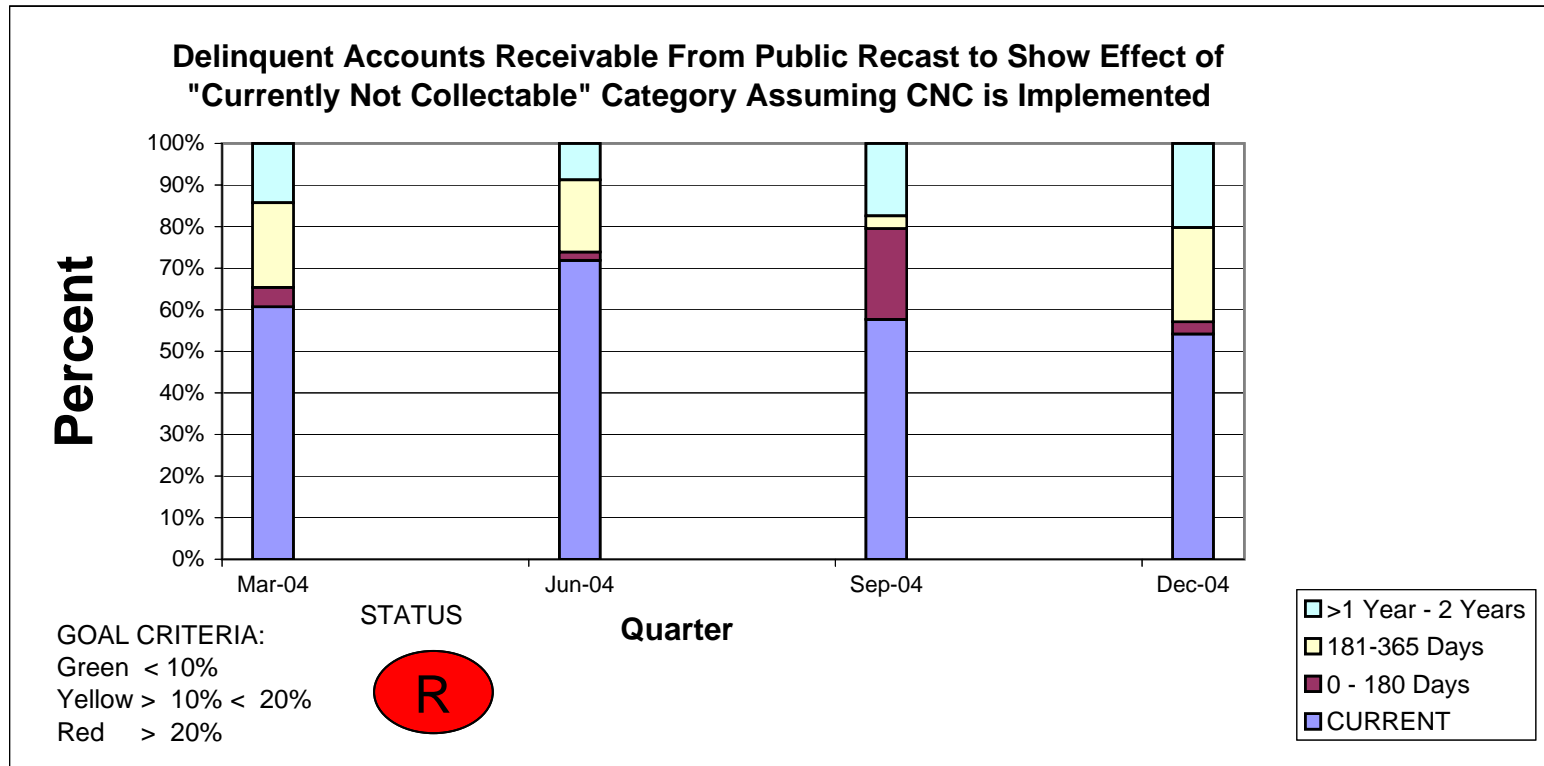
Indicator #3c - Controllable vs. Uncontrollable Aging Accounts Receivable from Public

ACCOUNTS RECEIVABLE FROM THE PUBLIC CONTROLLABLE AND UNCONTROLLABLE (AGING)



Financial Management Performance Indicators December 2004

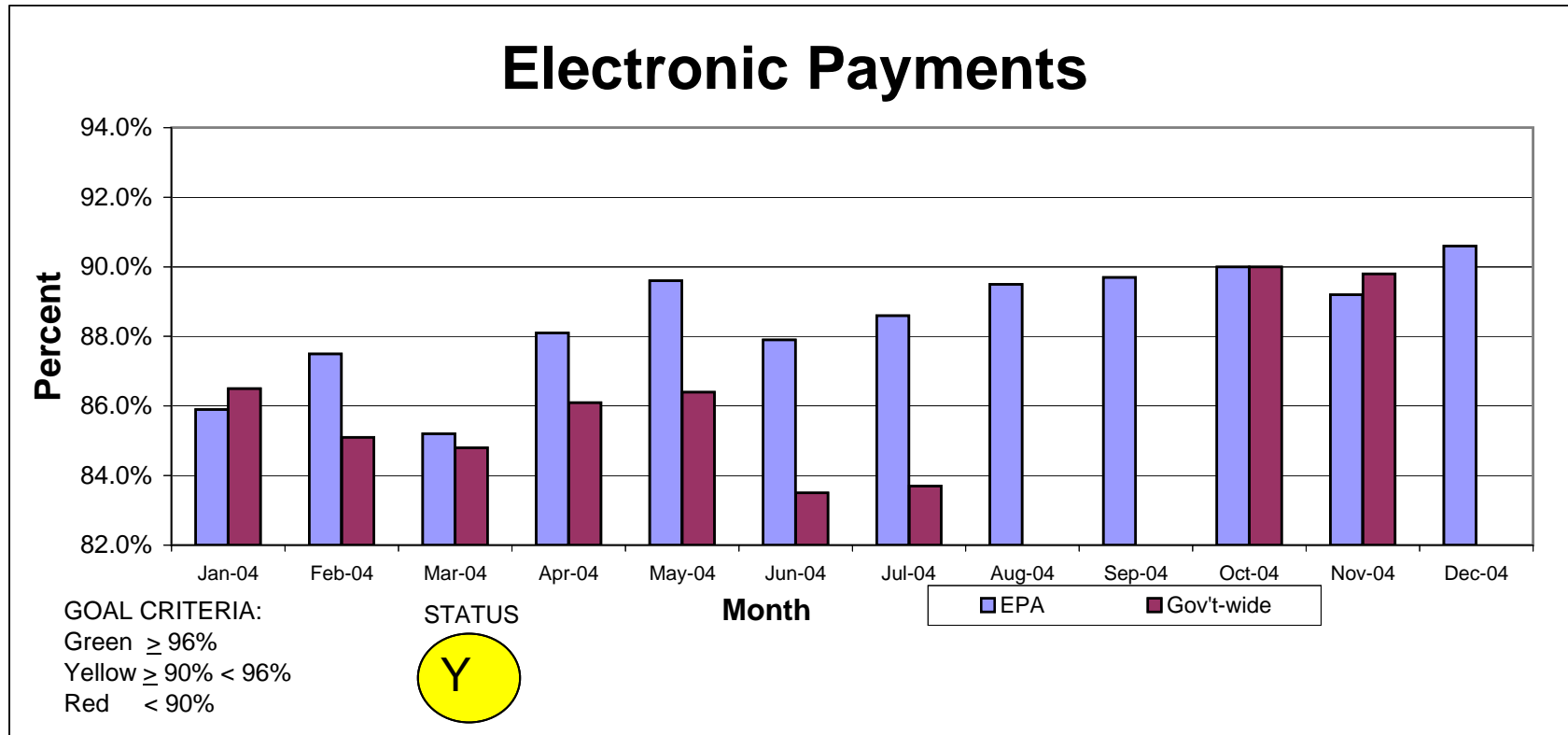
Indicator #3d - Accounts Receivable From Public Currently Not Collectable



Definition: Source is Treasury Report on Receivables; Reported at quarter end only. Includes accounts receivable not eligible for referral to Treasury for collection. CNC is defined as greater than 2 years delinquent and no current collection activity.

Observations: Assumption: CNC is implemented and all delinquent receivables older than 2 years meet the criteria. As of December 2004, had CNC been implemented, 57.1% of accounts receivable are either current or delinquent less than 180 days. Total delinquency % over 180 days old in December 2004 is 44%.

Financial Management Performance Indicators
December 2004
Indicator 4 - Electronic Payments

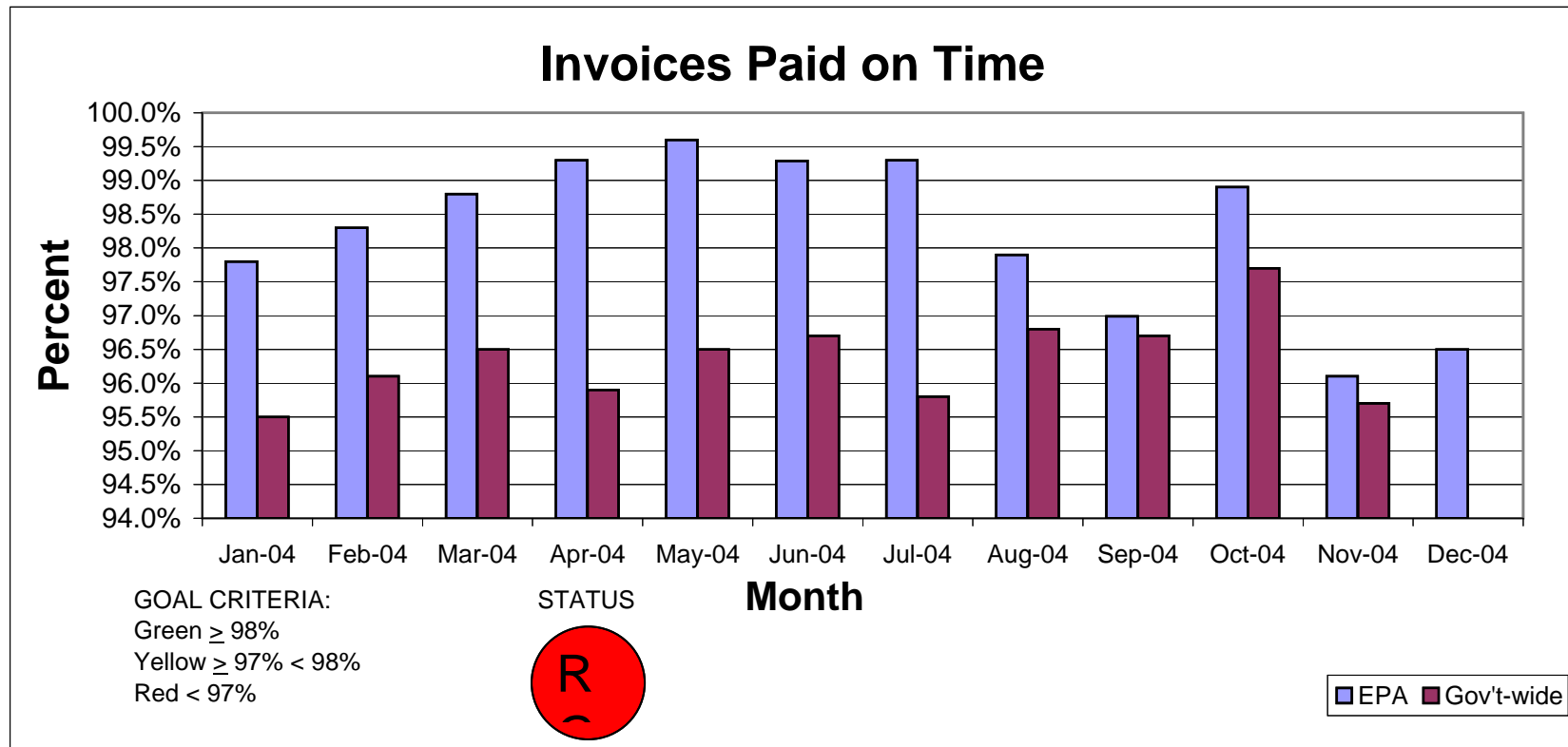


Observations: Our overall performance in making EFT payments increased slightly in December to 90.6%. This is the first month we have exceeded 90%. Finance Center Results: RTP 96.6% and Cincinnati 76.6%. Regional Results: R1 75.2%, R2 59.2%, R3 90.5%, R4 72.9%, R5 78.5%, R6 67.6%, R7 100%, R8 77.6%. As more Regional payment processing is transferred to RTP, we expect improved EPA performance. Cincinnati rate low due to Army Corp of Engineers check payments.

Financial Management Performance Indicators

December 2004

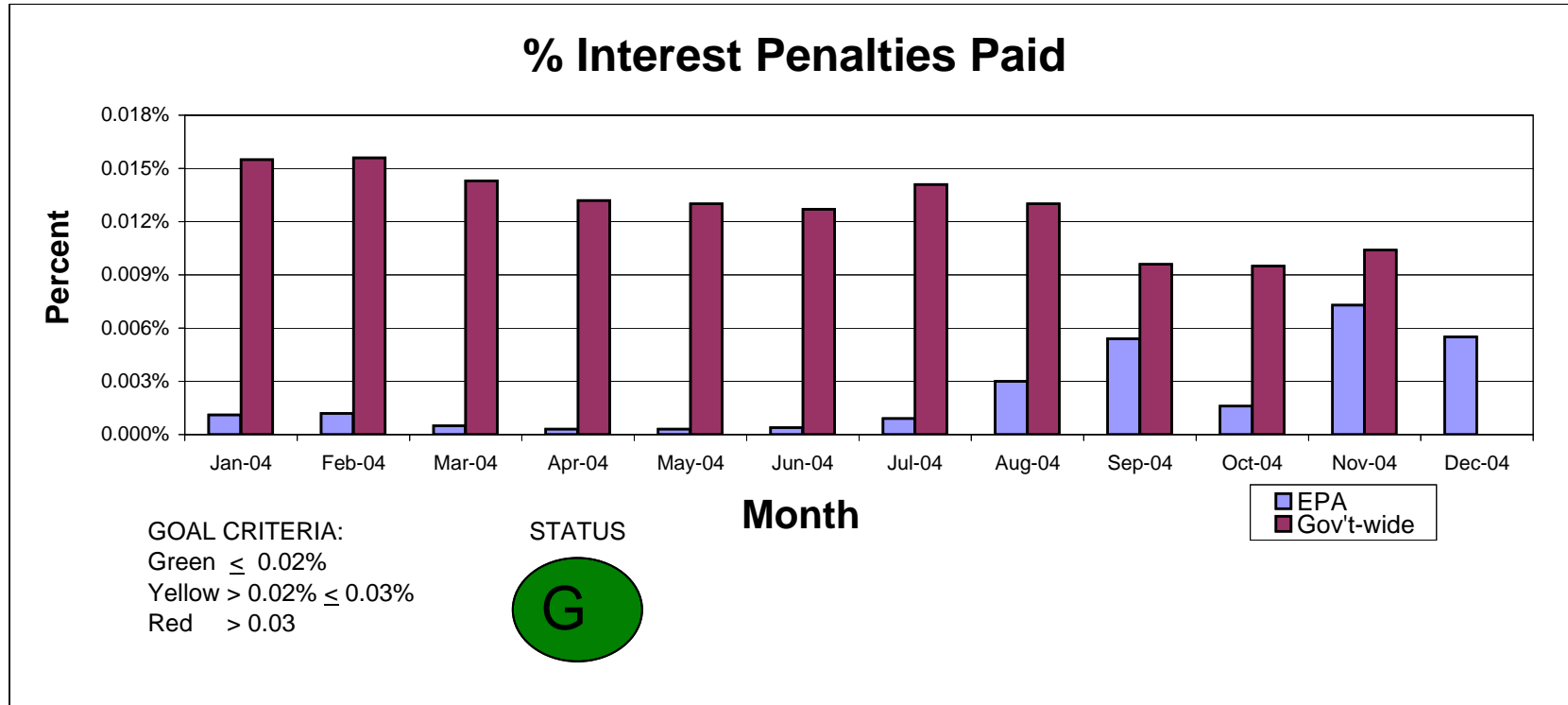
Indicator 5a - % Invoices Paid on Time



Definition: Invoices paid timely in accordance with Prompt Payment Act.

Observations: EPA's on-time payments decreased in December from previous months, due to the lack of appropriate approving official backup. RTP has developed a process to prevent this from occurring in the future.

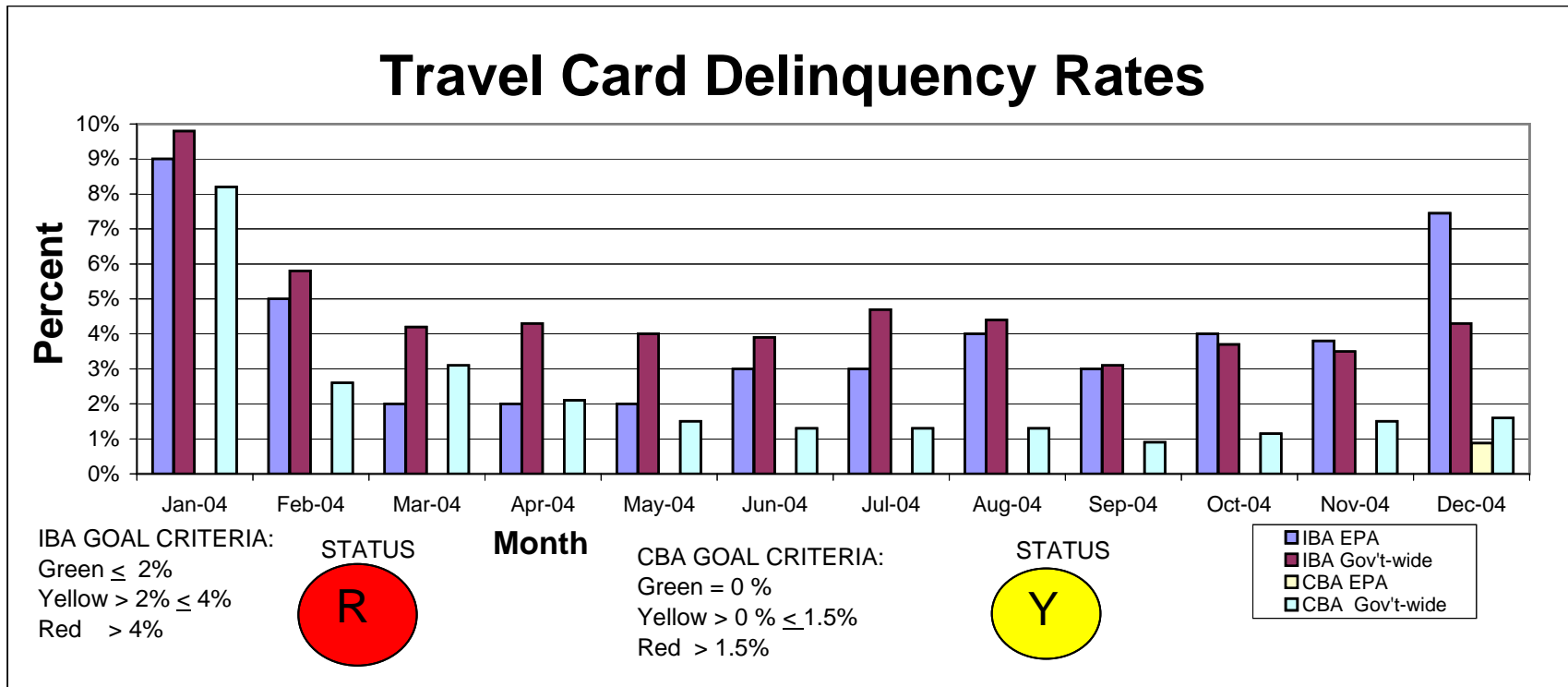
Financial Management Performance Indicators
December 2004
Indicator 5b - % Interest Penalties Paid



Definition: Interest penalties paid in accordance with Prompt Payment Act.

Observations: EPA experienced a reduction in interest payments, a result of consolidating the function in RTP. However, a majority of the December interest payments was caused by a lack of appropriate approving official backup. RTP has developed a process to prevent this from occurring in the future.

Financial Management Performance Indicators
December 2004
Indicator #6a - Travel Card IBA and CBA Delinquency Rates

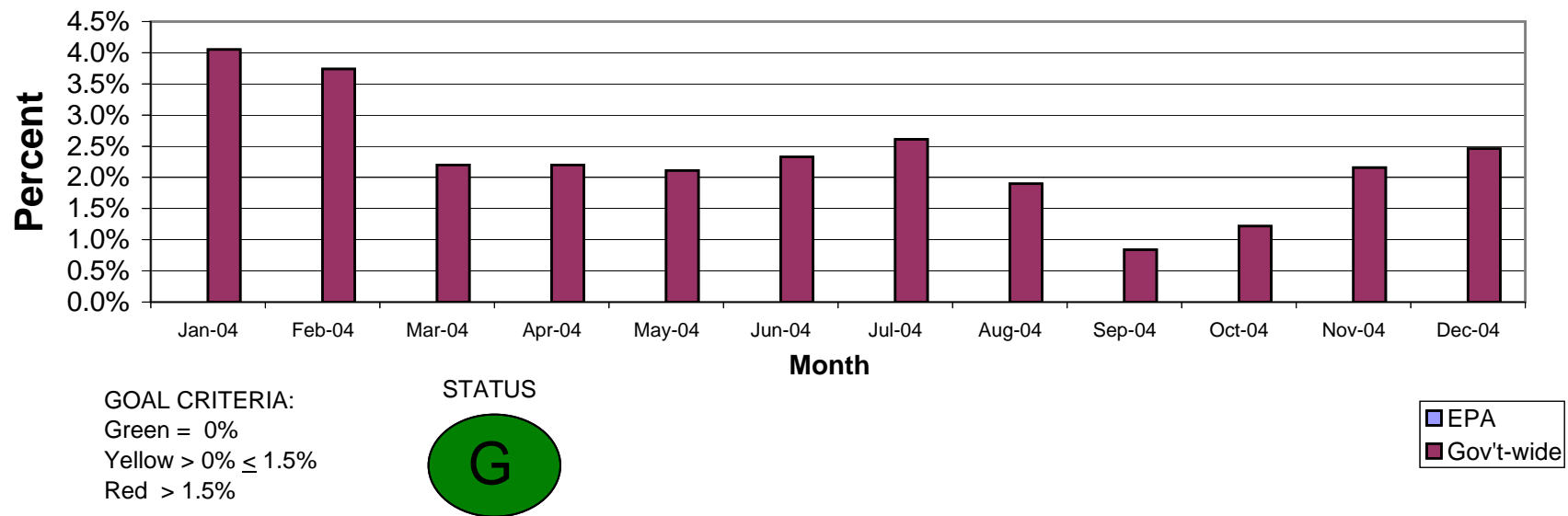


Definition: Percent of outstanding balances over 61 days past due; Source: GSA SmartPay Monthly Performance Report.

Observations: EPA's Travel IBA delinquency rate increased. This is attributable to the time of year and the cyclical experience. CBA delinquent rate increased due to the bill sent to the wrong address. The bank has been notified of the change.

Financial Management Performance Indicators
December 2004
Indicator #6b - Purchase Card Delinquency Rates

Purchase Card Delinquency Rates



Definition: Percent of outstanding balances over 61 days past due; Source: GSA SmartPay Monthly Performance Report.

Observations: EPA continues to pay the Purchase Card timely.